

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

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SAMMART FASHION CO. LTD.,	:	x
	:	
Plaintiff,	:	07 CV 4035 (DAB)
	:	
- against -	:	
	:	
WEAR ME APPAREL CORP. d/b/a KIDS	:	
HEADQUARTERS and HEYMAN	:	
CORPORATION,	:	
	:	
Defendants.	:	

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x

DECLARATION OF JEREMY A. COHEN

I, Jeremy A. Cohen, hereby declare as follows:

1. I am a member of the bar of the State of New York and of this Court, and am an associate of the law firm of Kramer Levin Naftalis & Frankel LLP, attorneys for defendant Wear Me Apparel LLC d/b/a Kids Headquarters, as successor by merger to Wear Me Apparel Corp. d/b/a Kids Headquarters, ("Wear Me"). I respectfully submit this declaration in support of Wear Me's motion to dismiss the complaint pursuant to Fed. R. Civ. P. 12(b)(6).

2. Annexed hereto are true and correct copies of the following:

Exhibit A	Plaintiff's complaint in this Action.
Exhibit B	Asset Purchase Agreement by and between Wear Me Apparel Corp. and Heyman Corporation Dated as of April 7, 2006 (the "Asset Purchase Agreement").
Exhibit C	Schedule A to the Asset Purchase Agreement.

I declare under penalty of perjury that the foregoing is true and correct.

Dated: July 31, 2007  
New York, New York

/s/ Jeremy A. Cohen  
Jeremy A. Cohen